

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

APBCL-implementation of the system of affixing of Holographic Excise Adhesive Labels on the bottles of the liquor- e-Procurement notification issued by APBCL- Basic Price inclusive of the cost of EALs / Holograms- Basic Price - Clarification - Orders - Issued.

REVENUE (EX-II) DEPARTMENT

G.O. Ms. No.327

Dated: 25th September, 2014
Read the following:

1. G.O.Ms.No.87, Revenue (Ex-II) Department, dt:31-01-2011.
2. G.O.Ms.No.327, Revenue (Ex-II) Department,Dt.21-05-2012.
3. From the MD, APBCL, Lr. No. Nil dated: 28.07.2014.

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ORDER:

In the G.O. first read above, Government while issuing orders revising excise duty on IMFL (other than wine, beer & Ready to drink varieties) have noted that the **Basic Price** means ex-factory price + Cost of bottles + cost of packing material + freight + insurance + handling charges and import fee, if any. In the G.O. 2nd read above Government while issuing orders for levies to be collected by the APBCL from the holders of the licenses issued under A. P. Excise (Lease of Right of Selling by Shops and Conditions of License) Rules, 2005, the A. P. Excise (Lease of Right of Selling by Bar and Conditions of License) Rules, 2005 and A.P. Excise (Grant of License of Selling by In-House and Conditions of License) Rules, 2005, in explanation observed that **Assessable Value** means the supplier's price+ Central Sales Tax + Import Fee+ Cost of Excise Adhesive Labels + Freight + Insurance, if applicable.

2. In the reference 3rd read above, the Managing Director, Andhra Pradesh Beverages Corporation Limited, Hyderabad, has requested the Govt., to clarify the definition of basic price mentioned in the references 1st and 2nd read above in view of the ambiguity raised by certain Suppliers / Distilleries.

3. Govt., after careful examination of the matter, hereby clarify that :
Basic Price :

1. In respect of IMFL from the Distilleries/Wineries situated within the State, (the basic price) includes Cost price + **Cost of Excise Adhesive Labels (EAL) / Hologram** + freight charges + handling charges and insurance ,etc.,
2. In respect of IMFL procured from the Distilleries / Wineries located outside the State of Andhra Pradesh, (the basic price) includes, in addition to the above, the following also:

C.S.T. (Central Sales Tax) and Export Duty levied by the State where the IMFL is manufactured, Import Fee levied by the Commissioner of Prohibition and Excise, Govt. of Andhra Pradesh.

4. The above order shall be deemed to have come into force with effect from 21.05.2012.

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5. The Managing Director, Andhra Pradesh Beverages Corporation Limited, Hyderabad / the Commissioner of Prohibition and Excise, A.P., Hyderabad shall take further necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**S.P. SINGH
PRINCIPAL SECRETARY TO GOVERNMENT**

To
The Managing Director,
Andhra Pradesh Beverages Corporation Limited, Hyderabad
The Commissioner of Prohibition and Excise,
A.P., Hyderabad.

//FORWARDED::BY ORDER//

SECTION OFFICER

